



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

This announcement of the issuance of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued the following Excise Tax Advisory:

**ETA 2017.04.08 National Streamlined Sales and Use Tax Agreement -
Definition of "Tangible Personal Property"**

As a result of legislation in 2003, Washington's sales and use tax statutes were modified to implement many provisions of the national Streamlined Sales and Use Tax Agreement (Agreement). The legislation adopted several uniform definitions from the Agreement, including a definition of "tangible personal property," which became effective July 1, 2004. ETA 2017 has been issued to explain the tax implications of the definition of tangible personal property regarding the taxability of steam and electricity for purposes of retail sales and use taxes, business and occupation (B&O) tax, and public utility tax.

A copy of this document is available via the Internet at
<http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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